

Form REG-20

Application for a Materialman to Remit Sales Tax Under the Pay-When-Paid Method

(Rev. 02/05)

For Department Use Only		
Connecticut Tax Registration Number		
Approved	Denied	TPS #

2005 - 2006 Materialman Permits are valid
from date issued until **June 30, 2006**.

Please correct
name and
address
if shown
incorrectly
at right

Social Security Number (*Individual*)

Federal Employer ID Number (*Other*)

Connecticut Tax Registration Number
(*Required if new application*)

Legal Name of Retailer

Check One:

☐ New

☐ Renewal

D/B/A

Telephone Number
()

Street Address

City

State

ZIP Code

Qualifying materialmen may postpone remitting the sales tax until they receive payment (pay-when-paid) on qualifying sales. A qualifying sale is a sale of building materials or taxable services related to the materials to a contractor, as defined in **Informational Publication 2003(12), Pay-When-Paid Method for Materialmen**, for the improvement of real property, provided the sale is made on credit granted by the materialman. However, in all cases, the tax must be remitted within one year of the date of sale. For more information and for special record-keeping requirements, see **IP 2003(12)** or call Taxpayer Services at **1-800-382-9463** (in-state) or **860-297-5962** (from anywhere); **TTY, TDD, and Text Telephone users only** may transmit inquiries 24 hours a day by calling **860-297-4911**.

To qualify, a materialman must meet all three of the eligibility requirements listed below and must submit this application to the Department of Revenue Services (DRS) by **July 1, 2005**. The deadline to submit this application is July 1 of each year. If the application is approved, DRS issues a permit with reporting instructions for the sales tax collected under the pay-when-paid method.

Eligibility Requirements

This application will not be processed unless you initial that you meet all three of the eligibility requirements.

I certify that, in any two of the last four calendar quarters, the retailer named above was:

Please initial:

1. A materialman as the term is used in Chapter 847 of the Connecticut General Statutes (in general, a materialman is a person who furnishes building materials or services to a contractor for the improvement of real property);	
2. Primarily engaged (more than 50% of sales) in selling building materials to contractors for the improvement of real property; and	
3. Authorized under Chapter 847 of the Connecticut General Statutes to file a mechanic's lien on the real property, or improvement to real property, in which building materials or taxable services have been incorporated.	

Declaration: I declare under penalty of law that I have examined this application and, to the best of my knowledge and belief, it is true, complete, and correct. I understand the penalty for willfully delivering a false application to DRS is a fine of not more than \$5,000, or imprisonment for not more than five years, or both.

Print Name

Title

Signature

Date